



MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
**OFFER IN COMPROMISE**

FORM  
**MO-656**  
(REV. 5-2003)

**DOR USE ONLY**

Tax \_\_\_\_\_  
Interest \_\_\_\_\_  
Att/Penalty \_\_\_\_\_

**STEP 1 — TAXPAYER'S NAME AND HOME OR BUSINESS ADDRESS**

LAST NAME / BUSINESS NAME		FIRST NAME	MIDDLE INITIAL	SOCIAL SECURITY NUMBER / MISSOURI TAX ID NO.
SPOUSE'S LAST NAME		FIRST NAME	MIDDLE INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)			CITY, STATE, AND ZIP CODE	
MAILING ADDRESS (IF DIFFERENT FROM ABOVE)			CITY, STATE, AND ZIP CODE	
TAX TYPE			TAX PERIODS	

**STEP 2 — SUBMIT THIS OFFER**

**I/We (includes all types of taxpayers) submit this offer for the reason(s) checked below:**

- ☐ **Doubt as to Liability** — “I do not believe I owe this amount.” You must include a detailed explanation of the reason(s) why you believe you do not owe the tax listed in Explanation of Circumstances on page 2.
- ☐ **Doubt as to Collectibility** — “I have insufficient assets and income to pay the full amount.” You must include a complete Collection Information Statement, Federal Form 433-A and/or Federal Form 433-B.
- ☐ **Effective Tax Administration** —  
(a) Collection of the full liability will result in severe economic hardship to the

taxpayer; or

- (b) Regardless of the taxpayer's financial circumstances, exceptional circumstances exist such that collection of the full liability will be detrimental to voluntary compliance by taxpayers. Such exceptional circumstances include, but are not limited to, instances where the taxpayer's failure to pay the taxes assessed is the result of circumstances beyond the reasonable control of the taxpayer and is not the result of negligence on the part of the taxpayer, or instances where a reasonable person would not have expected the assessment based on previous policy of the Department of Revenue or information provided to the taxpayer by the Department of Revenue.

**STEP 3 — TERMS AND CONDITIONS**

- A. As part of the consideration for any compromise of taxes that is based on Doubt as to Collectibility, or Effective Tax Administration the taxpayer shall agree:
- (1) That the state of Missouri shall keep all payments and other credits applied to the tax, interest, penalties, or additions to tax for the periods covered by the offer;
  - (2) That the state of Missouri shall keep any and all amounts otherwise due the taxpayer as a result of overpayments of any tax or other liability, including interest, additions to tax and penalties, for periods ending before or as of the end of the calendar year in which the offer is accepted; except that the state shall not keep any amounts that, together with amounts already paid on the compromise exceed the liability compromised;
  - (3) That the taxpayer shall have no right to contest in court or otherwise the amount of the liability compromised;
  - (4) That the taxpayer shall bear his or her own costs, including any attorney fees;
  - (5) That during the three year period beginning with the date of the compromise, the taxpayer shall comply with all tax obligations arising from issues or transactions related to the issues or transactions that were the basis of the tax that is the subject of the compromise and that the taxpayer shall not challenge or protest any such tax obligations arising during the three year period; however, any statutory changes that become effective during the three year period shall apply to the taxpayer notwithstanding this provision of the compromise;
  - (6) That if there is a default in payment of any principal or interest due under terms of the agreement of compromise, or if the taxpayer fails to comply with the provisions of the agreement set forth in (5), the Director of

Revenue may:

- (a) Proceed immediately by suit to collect the entire unpaid balance of the amount agreed upon; or
  - (b) Proceed immediately by suit to collect as liquidated damages an amount equal to the liability compromised, minus any payments already received under the terms of the agreement, with interest on the unpaid balance from the date of default; or
  - (c) Disregard the amount of the compromise and apply all amounts previously paid under the agreement against the amount of the liability compromised and assess and collect by levy or suit the balance of the liability. If the Director of Revenue chooses this option, the taxpayer shall have the right to contest in court or otherwise the amount of the liability compromised.
- B. The Director of Revenue's remedies are cumulative and the Director of Revenue may pursue any combination of such remedies together or consecutively until the entire liability is paid. No action or inaction by the Director of Revenue shall constitute a waiver or election not to pursue any remedy.
- C. The taxpayer requesting to compromise payment of taxes, interest, additions to tax, or penalties shall provide any information reasonably requested by the Director of Revenue in order that the Director of Revenue may determine that the offer is made in good faith.
- D. If compromise of taxes is agreed upon, any statute of limitations applicable to the assessment and collection of the liability compromised shall be tolled during the period beginning on the date of the compromise and ending one year after the last payment is due pursuant to the agreement.

**I/We offer to pay \$\_\_\_\_\_ (must be more than zero).  
Complete Step 6 to explain where you will obtain the funds to make this offer.**

☐ Cash Offer (offered amount will be paid in 90 days or less.)

☐ **Short-Term Deferred Payment Offer** (offered amount will be paid in MORE than 90 days but within 24 months from written notice of acceptance of the offer).

☐ **Deferred Payment Offer** (Offered amount will be paid over the life of the collection statute.)[illegible]

I/We shall obtain the funds to make this offer from the following source(s): \_\_\_\_\_

SIGNATURE OF TAXPAYER	DATE
SIGNATURE OF TAXPAYER OR SPOUSE	DATE

SIGNATURE OF AUTHORIZED DEPARTMENT OFFICIAL	TITLE	DATE
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